FINANCE COMMITTEE MEETING MINUTES MARCH 12, 2015

FINANCE COMMITTEE MEMBERS PRESENT: Campbell, LaPointe, Brown, Henke,

Suprenant, Idleman, Pitts, Hicks, O'Brien, Haff, Shay FINANCE COMMITTEE MEMBERS ABSENT: None.

SUPERVISORS: Lindsay, Fedler, Gang, Shaw, Armstrong

Debra Prehoda, Clerk of the Board

Al Nolette, County Treasurer

Kevin Hayes, County Administrator

Roger Wickes, County Attorney

Laura Chadwick, Real Property Director

AGENDA AS PRESENTED IN COMMITTEE NOTICE:

- Call to Order
- 2. Accept Minutes February 12, 2015
- 3. Department Reports/Requests:
 - A. Real Property
 - 1) 2015 2016 Executive Budget Revenue Bill: RPT Related Proposals
 - B. Treasurer
 - 1) Monthly Reports
 - C. County Administrator
 - a) Budget Amendments
 - 1) Hand Melon PDR Project
 - 2) Ag & Farmland Protection Grant
 - 3) Sewer District No. 2
 - 4) DPW County Road
 - 5) DA Forfeiture Plan
 - 6) Sheriff DWI Grant Stale Voucher
 - b) Mortgage Tax Home Rule Legislation S/3355 & A/5316
 - c) Salary Study Proposal
 - d) Health Insurance Update
 - e) Amend Fixed Asset Policy Public Auction DPW Heavy Equipment & Vehicles-First Offered for Competitive Bid to 17 Towns and 9 Villages
- Discuss Sales Tax Distribution
- 5. Other Business
- 6. Adjournment

Chairman Campbell called the meeting to order at 9:30 A.M.

A motion to accept the minutes of February 12, 2015 meeting was moved by Mr. Shay, seconded by Ms. Idleman and adopted.

DEPARTMENT REPORTS/REQUESTS:

REAL PROPERTY – Laura Chadwick, Director, addressed the following items with the committee:

• RPTL Related Proposals in the 2015 – 2016 Executive Budget Revenue Bill – distributed and explained the attached handout. She noted the budget bill is only a proposal and has not been signed into law. Basic and Enhanced STAR savings will, if passed, be capped at the 2014-15 savings amounts; 0% increase, frozen. Covert the STAR Benefit into a Tax Credit – This bill would gradually convert the STAR program from a program that offers a real property tax exemption into a program that offers a personal income tax credit. This would be effective from March 2014 on new purchases and homeowners would not see a reduction on the September 2015 school tax because it would be a personal income tax credit. A motion to sponsor a resolution petitioning Governor Cuomo and the State Legislature to delay proposed legislation which would move the star exemption from a Real Property Tax exemption to a personal income tax credit was moved by Mr. Brown, seconded unanimously and adopted.

COUNTY ADMINISTRATION – Kevin Hayes, County Administrator, addressed the following budget amendments with the committee:

- Amend Budget Farmland Protection Grant Purchase of Development Rights A motion to amend budget to recognize pass through funding for a \$627,502 grant to purchase development rights for the Hand Melon Farm in the Town of Greenwich was moved by Ms. Idleman, seconded by Mr. O'Brien and adopted.
- Amend 2014 Budget Sewer District No. 2 for Truck Repair A motion to amend 2014 Sewer District budget transferring funds between line items allocating insurance company funds relating to an accident with a Sewer District truck to the repairs line in the amount of \$13,833 was moved by Mr. Brown, seconded by Mr. O'Brien and adopted.
- Amend 2015 Budget Sewer District No. 2 to Purchase Gas Detection Meters A motion to transfer funds from contractual to equipment to purchase gas detection meters for the anaerobic digester building in the amount of \$4,500 was moved by Mr. O'Brien, seconded by Mr. Suprenant and adopted.
- Amend 2014 Budget County Road Fund for Purchase of Fax Machine A motion to amend 2014 County Road fund budget transferring funds from contractual to equipment to properly reflect the purchase of a fax machine in the amount of \$132 was moved by Mr. O'Brien, seconded by Ms. Idleman and adopted.
- To Adopt Crime Forfeiture Plan and Amend District Attorney 2015 Budget A motion to adopt spending plan presented by the District Attorney and amend 2015 budget transferring \$79,406 of previously reserved crime forfeiture monies to the District Attorney's 2015 budget was moved by Mr. Shay, seconded by Ms. Idleman and adopted. Mr. Haff opposed.
- Authorize Payment of Stale Vouchers DWI Crackdown Grant A motion to authorize payment of stale DWI vouchers submitted for services provided by Village Police Departments as part of the DWI Crackdown grant was moved by Mr. O'Brien, seconded by Mr. Hicks and adopted.
- Amend 2015 Mental Health Budget and Contracts to Provide Direct Care and Clinical Employees 2% COLA – A motion to amend 2015 Mental Health budget and contracts to allow a pass through of 100% state aid of \$11,057, \$6014 Glens Falls Hospital and 820 River Street Inc. \$5043, to provide direct care and clinical employees a 2% COLA was moved by Mr. Shay, seconded by Ms. Idleman and adopted.
- Amend 2014 Mental Health Budget and Contract for 820 River Street, Inc. A motion to amend 2014 Mental Health budget and contract for 820 River Street, Inc. to allow pass through of \$14,311 of additional 100% state aid received was moved by Ms. Idleman, seconded by Mr. Shay and adopted.

MORTGAGE TAX HOME RULE LEGISLATION - To Request the Legislature of the State of New York to Pass A5316/S3355 Pertaining to Instituting Additional Mortgage Recording Tax – The current division of the mortgage tax is .25 to the State, .50 to the towns and .25 to the County which the County uses to pay for community college expenses. The Board requested an additional .25% mortgage tax to be used for support of the community college; this funding can only be used to offset community college expenses or airport N/A. The County Administrator stated the College is applying for funding through the State to use towards a STEM building and he feels this additional tax will benefit them in their request for funding. The County Attorney explained the process: first you request the legislature introduce a bill, a bill is introduced and then they ask for a resolution requesting passage of the bill and after the legislature passes the bill, the Board will need to adopt a resolution implementing the permission they have given us. This proposed resolution is step two of the process. Every

other county in the area except Saratoga is at 1.25%. A motion to request the legislature of the State of New York to pass A5316/S3355 pertaining to instituting additional mortgage recording tax was moved by Mr. O'Brien, and seconded by Ms. Idleman. Discussion. Last year on the .25%, the County collected \$357,000. The County Treasurer stated the college has an application in for \$20M for the STEM project and Washington County's share will be \$3M. The motion to request the legislature of the State of New York to pass A5316/S3355 pertaining to instituting additional mortgage recording tax was moved by Mr. O'Brien, seconded by Ms. Idleman and adopted. Messrs. Pitts, Haff and Brown opposed.

ADOPT INTRODUCTORY LOCAL LAW A of 2015 – A motion to adopt Introductory Local Law A of 2015 which allows for common, safe items to be excluded from the dangerous fireworks definition as permitted by NYS Penal Law Section 405(b) was moved by Mr. Hicks, seconded by Mr. Brown and adopted. Messrs. O'Brien and Shay and Ms. Idleman opposed.

RESOLUTIONS FROM FEBRUARY FINANCE MEETING FOR CONSIDERATION IN MARCH

- Resolution Supporting the Adoption of a New York State Law that Would Amend the Education Law, In Relation to the Common Core State Standards Initiative, the Race to the Top Program and the Partnership for Assessment of Readiness for College and Careers Consortium
- o Resolution Supporting an Amendment to New York State's Social Studies Learning Standard No. 5, Civics, Citizenship and Government

Supervisors O'Brien and Shay requested removal of their names as sponsors.

ACC CAPITAL PROJECTS (2):

- Improvement Plan Health and Safety Project Project has been approved by the State and the County Board approved in November 2013. A motion to establish budget for \$1.8M Improvement Plan – Health and Safety Project was moved by Mr. Hicks, seconded by Ms. Idleman and adopted.
- ACC does not have State approval but would like to proceed with this Child Care Center project and the Foundation has enough money to fund if State 50% funding is not approved. A motion to approve proceeding with Child Care Center project with funding guaranteed by the Foundation if State funding is not received was moved by Ms. Idleman, seconded by Mr. Shay and adopted.

PUBLIC HEALTH WRITE OFFS – uncollectible from 2012 – 2014. These write offs are for the home care products we no longer deliver. The County's allowance account is currently at \$250,000 and the outstanding receivables total \$264,000. The County Treasurer stated the entire \$264,000 could be paid which would complete this write off process with a \$14,000 impact to revenue or the traditional one-year write off amount of \$77,000 for 2012. A motion to write off Public Health uncollectible for 2012 and 2013 in the amount of \$163,000 and reduce allowance down to \$92,000 was moved by Mr. Brown, seconded by Mr. O'Brien and adopted.

SALARY STUDY PROPOSAL – agenda item deferred to next month's meeting.

HEALTH INSURANCE UPDATE – John Weber, Capital Financial, distributed, on file, and provided an overview of the 2015-2016 Health Insurance renewal booklets. This renewal process was started a month earlier than usual therefore rates are known sooner. Renewal process overview from booklet attached. Average about 401 employees on the health insurance plan. The EPO and PPO plans increased by 6% and 3% increase on HRA high

deductible plan noting 5% of the plans increase is tax. Emblem cannot match our current plan especially with the doctors. The County Administrator stated the recommendation is changing from our current carrier, Empire Blue Cross to Blue Shield. This new plan was presented to the unions with no objections expressed. Only four people used the current Wellness option. Wellness on the Blue Shield plan gives \$250 to the employee for exercise, medications, over the counter drugs, etc. Yes there is a cost when the County makes a health insurance provider change and we will have to pay Empire Blue Cross a run out of our current plan, \$967,000 and whatever is left over will be sent back. The County only pays claims, so with Blue Shield in the next two months we will not get any claims but we will have the premiums going into the fund which will be about the \$967,000. A resolution is needed to switch health insurance provider authorizing the Chairman to sign the contract. Also plan to change dental provider from Delta to MetLife. The County contributes \$10 towards the dental plan and the employee pays the difference. Health Insurance meetings will be held for everyone before the open enrollment period. The County Administrator stated over the next five years they are trying to migrate to a high deductible plan along with traditional and HRA plans. A motion to move forward with Blue Shield health insurance contract was moved by Mr. O'Brien, seconded by Mr. Henke and adopted. A motion to authorize the Chairman to sign Blue Shield contract prior to the Board meeting was moved by Mr. Shay, seconded by Mr. O'Brien and adopted.

EXECUTIVE SESSION – Mr. Suprenant introduced Fort Edward town attorneys, Matt Fuller and Mary Ellen Stockwell. A motion to enter an executive session to discuss pending litigation, GE Article 7, was moved by Mr. Suprenant, seconded by Ms. Idleman and adopted. A motion to return to regular session was moved by Mr. O'Brien, seconded by Mr. Suprenant and adopted. No action was taken in the executive session.

AMEND FIXED ASSET POLICY - PUBLIC AUCTION - DPW Heavy Equipment & Vehicles - First Offered for Competitive Bid to 17 Towns & 9 Villages - agenda item deferred to next month's meeting.

DISCUSS SALES TAX DISTRIBUTION – AI Nolette, Treasurer, addressed the following items with the committee: Monthly Sales Tax Report:

- Sales Tax Report attached. 2015 sales tax total \$2,411,983.02; \$238,090.59 over year to date. The first quarter true up is April 13th.
- o Current Sales Tax Distribution, on file.

Supervisor Matt Hicks presented the attached information for discussion at next month's meeting regarding the sales tax distribution. The County distributes \$1M to the towns and villages and has done so since 2007 and the distribution is attached. He stated what started this discussion is that towns and villages spend a lot of time, effort and money on incentives and tax breaks to attract industry and commerce into their towns and there is a cost to that which in turn generates sales tax and why not reward for those efforts. Also distributed is a handout summarizing sharing agreements and arrangements for sales tax distributions for other entities. He noted of the approximate 47 counties listed, Washington County's sale tax distribution is ranked 45th out of 47. Mr. Hicks feels distributing the sales tax better, more to the local governing level, would have a more direct impact on how the taxpayers are taxed. A handout detailing three options for distribution of sales tax was distributed, attached. He would like discussion at next month's meeting about possibly making a change and how to implement a change in the sales tax distribution for 2016. The County Administrator suggested the County issue the towns a sales tax distribution check in February. Mr. Hicks urged Supervisors

to look this information over and discuss with their town boards for further discussion at next month's Finance Committee meeting scheduled for Wednesday April 15th at 10 A.M.

OTHER BUSINESS: No report on sale of transfer stations.

Meeting adjourned at 12:42 P.M.

Respectfully submitted,

Debra Prehoda, Clerk Washington County Board of Supervisors

RPTL RELATED PROPOSALS IN THE 2015-2016 EXCUTIVE BUDGET REVENUE BILL

<u>PART A - Cap Annual Growth in the STAR:</u> This bill would amend RPTL §1306-a to cap the amount of tax savings under the STAR Program applicable to school years beginning with 2015-16. Basic and Enhanced STAR savings will, if passed, be capped at the 2014-15 savings amounts. Existing law allows all savings to grow at a rate not to exceed 2% annually (a limitation implemented with the 2011-12 budget).

<u>PART B - Eliminate Entirely the NYC STAR PIT Rate Reduction Benefit:</u> This bill would eliminate the 6% New York City STAR personal income tax rate reduction benefit for NYC taxpayers with incomes above \$500,000.

<u>PART C - Converts Current STAR Delinquency into a Tax Clearance:</u> This bill would make permanent the program that makes properties ineligible for the STAR exemption if one or more of the owners has past-due state tax liabilities.

<u>PART D- Convert the STAR Benefit into a Tax Credit:</u> This bill would gradually convert the STAR program from a program that offers a real property tax exemption into a program that offers a personal income tax credit.

<u>PART E - Recoup Improperly Granted STAR Exemption:</u> This bill would authorize the Department of Taxation and Finance (DTF) to recoup improperly granted STAR exemptions. DTF would be authorized to use data collected through the registration process to recoup improperly granted STAR exemptions savings on the 2011, 2012 and 2013 rolls with interest and a penalty.

<u>PART F - Benefits those Individuals that Registered Their STAR with the State but Didn't Apply with the Assessor:</u> This bill would provide a one-time relief to taxpayers who purchased a new home in 2014 and registered for the STAR exemption with DTF, but failed to file a timely exemption application with the Assessor.

<u>PART G - Circuit Breaker:</u> The Circuit Breaker would apply to home owners whose income is less than \$250,000 (and renters earning less than \$150,000) and whose property taxes exceed 6% of their federal adjusted gross income. For any taxes over the 6% threshold, the state would pay one-half of the difference, with a maximum pay out of \$2,000. This would be phased in with full implementation occurring in 2018. Outside of New York City, only the taxes levied by a tax cap compliant jurisdiction would be included in the credit calculation.

Please remember, the budget bill is only a proposal and have not been signed into law. As new legislation is proposed, your Association will keep you informed.

Res #	
Date	

TITLE: RESOLUTION OF THE WASHINGTON COUNTY BOARD OF SUPERVISORS PETITIONING GOVERNOR CUOMO AND THE STATE LEGISLATURE TO DELAY PROPOSED LEGISLATION WHICH WOULD MOVE THE STAR EXEMPTION FROM A REAL PROPERTY TAX EXEMPTION TO A PERSON INCOME TAX CREDIT

WHEREAS, Included in the 2015/2016 New York State Budget is a proposal to convert the STAR real property tax exemption to a Person Income Tax (PIT) credit; and

WHEREAS, This transition is supported by both the New York State Assessors Association and the New York State Association of County Directors of Real Property Tax Services as New York State is better equipped to ensure the accuracy of this exemption; and

WHEREAS, This transition to a PIT credit would start with any STAR exemption that was granted for property owners that were not eligible as of March 3, 2014; and

WHEREAS, This transition would result in much confusion to the local property owner who has been under the assumption that they would be eligible for the exemption since they applied with their local Assessor; and

WHEREAS, This transition will require the Assessors' offices in Washington County to send out denial letters for this exemption. Washington County will also be processing RPTL520 notices for the STAR exemptions, which will increase the amount of phone calls, letters and foot traffic to both local and county offices, to explain why the denial/chargeback has to occur, and

WHEREAS, This transition with result in either a shortage in their escrow account which would then have to be made up in double for the next escrow payment year or their anticipated tax bill will be approximately \$400 more with Basic STAR and \$900 more with Enhanced STAR than they budgeted on their own; and

WHEREAS, The timing of the passing of the State Executive Budget, will be after the assessor has completed the work on the tentative assessment roll, and the roll file will possibly be in the hands of the county. The County Real Property Office will need to coordinate the removal of these exemptions; now therefore

BE IT RESOLVED, That the Washington County Board of Supervisors on recommendation of the Finance Committee petitions New York State to delay this transition to any STAR exemption that was granted after the 2015 Assessment Roll to more adequately inform the public of this important change in their taxes; and be it

Res #	
Date	
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FURTHER RESOLVED, That the Clerk of this Board shall forward copies of this resolution to Governor Andrew M. Cuomo, New York State Senators Betty Little and Kathleen Marchione, New York Assembly Dan Stec, Carrie Woerner and Steve McLauglin, New York State Association of Counties and all others deemed necessary and proper.



NEW YORK STATE COUNTY TREASURERS' AND FINANCE OFFICERS' ASSOCIATION

Celebrating Our 51st Year

Hon. Anthony R. Carvelli, President Oneida County

Hon. Cheryl D. Mayer 1st Vice President Wyoming County

Hon. Beth A. Hunt 2nd Vice President Hamilton County

Hon. Kevin Felt Secretary St. Lawrence County

Hon. Winona Flynn Treasurer Yates County

March 5, 2015

Honorable Kathleen Marchione, Chair New York State Senate Local Government Committee

Honorable Sandra Galef, Chair New York State Assembly, Real Property Tax Committee

Dear Committee Chairpersons,

The New York State County Treasurers' and Finance Officers' Association would ask you to consider approaching the implementation of the personal income tax (PIT) credit as an alternative to the STAR exemption with caution (part of the Governor's proposed budget – see also, Article VII Revenue Bill (A.3009 / S.2009)).

Of particular concern is the transition period beginning with the two thousand fifteen – two thousand sixteen school year. As I'm sure you are aware, STAR exemptions for the 2015 Assessment Roll have already been granted. You may want to consider amending the proposal to begin with the two thousand sixteen – two thousand seventeen school year in order to adequately allow local assessing jurisdictions adequate time to administer the transition effectively. Our concerns are highlighted below:

- 1. Unless amended, local assessing jurisdictions will be required to mail out denial notices for exemptions previously approved. The New York State Association of County Directors of Real Property Tax Services estimates about 90,000 denials. This is not only complicated by the additional cost and burden placed upon the localities, but also the fact that prior approval had been granted to the taxpayer conceivably causing unfortunate confusion and unnecessary dissatisfaction among taxpayers.
- 2. The matter may be unintendedly complicated with the proposed change as it relates to City School Districts that have taxable status dates different from Outside City School Districts.

- 3. Adequate time has not been provided to Escrow Agents thus disrupting those escrow accounts affected and causing property owners to make up the unanticipated shortfall while waiting until the following year to recover the PIT.
- 4. Due to the unanticipated change some homeowners who budget their taxes on their own could see an immediate, unexpected, and material change in their tax bills. Based upon STAR averages, the unanticipated change to the homeowner could be as much as \$600 for Basic STAR and \$1,200 for Enhanced. It's probably not a good idea to just "drop" this on the taxpayer at this time.
- 5. Of concern is the possible volume of amendments for local assessors having to change their files for exemptions previously granted, and the possible cancellation & corrections complicated by the administrative challenge of handling this proposed change, retroactively possibly encumbered by any delayed budget passage and/or unintended mishaps in the process.
- 6. The application to renounce the STAR exemption places another burden upon the counties having to deal with applications possibly retrospective for years, without reimbursement, and an additional administrative burden for Treasurers of collecting renounced STAR payments, and paying same to the state without offsetting reimbursement (RPTL Sec. 496 (3)).
- 7. And finally, from our perspective, any unintended increase in rates of tax delinquency for those citizens financially unprepared for the change causing larger tax receivables, cash flow considerations, and the possibility of increased foreclosures, should the taxes remain unpaid.

While we render no opinion as to the effectiveness to the real property taxpayer regarding the proposed change in STAR to a personal income tax credit, we do understand the amount of work and cost at the local level administering the program. This must always be weighed against what must be considered one of the more popular real property tax exemptions — STAR.

Sincerei

Anthony Calvelli, President

New York State Association of County Treasurers' and Finance officers' Association

Commissioner of Finance

County of Oneida

(315) 798-5750

cc: New York State Association of Counties, Mr. Anthony J. Picente, Jr., President

New York State Association of Counties, Mr. Stephen J. Acquario (via email)

Gerald J. Fiorini, Chairman, Oneida County Board of Legislators

New York State Department of Taxation and Finance, Mr. Kenneth Adams

New York State Office of Real Property Tax Services, Ms. Susan Savage

Senator John A. DeFrancisco, Chair, Finance

Senator Joseph A. Griffo

Assembly Representative William B. Magnarelli, Chair, Local Government

Assembly Representative Anthony Brindisi

Jay Franklin, President, NYS Association of County Directors of Real Property Tax Services (via email)



New York State Association of County Directors of Real Property Tax Services

NYSAC Affiliate
IAAO Affiliate
http://nysacdrots.org

NEW YORK STATE ASSOCIATION OF COUNTY DIRECTORS OF REAL PROPERTY TAX SERVICES

JAY FRANKLIN, CCD, IAO, Tompkins County PRESIDENT, NYS ASSOCIATION 2014-2015

Joseph Maciejewski, CCD, Erie County CHAIR, BOARD OF DIRECTORS

February 20, 2015

Honorable Kathleen Marchione, Chair New York State Senate Local Government Committee

Honorable Sandra Galef, Chair New York State Assembly Real Property Tax Committee

Dear Committee Chairpersons,

The New York State Association of County Directors of Real Property Tax Services is urging you to delay the implementation of the personal income tax (PIT) credit as the alternative to the STAR exemption for one year to more adequately allow the local assessment community to administer this transition.

While we fully agree that this transition is a great step forward as New York State has the ability to ensure the accuracy of this program, we feel that the transition to a PIT should start with the 2016 Assessment Rolls for the following reasons:

- The legislation included in the Governor's Proposed Budget states it will take effect immediately upon passage. As this will happen on or around April 1st at the earliest, all STAR exemptions for the 2015 Assessment Roll will have already have been granted this year. All local assessment offices will now be required to mail out denial applications to previously granted exemptions. If the budget is late in getting passed, there are many questions as to who would have the authority to remove these exemptions and who can actually physically remove them from the assessment roll. Additionally, after March 1, 2015 the local assessment community will be approving STAR exemptions for the 2016 Assessment Roll further compounding this issue.
- Escrow payments have been calculated using the STAR savings as part of that payment. The denial of the exemption on the 2015 Assessment Roll will result in a shortage in that escrow account where the property owner will have to make up the current year shortage and the additional shortage for next year. While the property owner would receive the PIT, they would not receive it until almost a full year after the school tax bill was due.

- For property owners who do not have an escrow account and budget their school tax bills on their own, this unanticipated change in procedure, would leave an average \$600 shortfall for the Basic STAR and \$1200 shortfall for the Enhanced STAR recipient once school tax bills are received in the fall of 2015.
- Included in this legislation is language removing the exclusion of the STAR exemption from the provision of Real Property Tax Law 520. This section would be need to amended to account for the nuance of the STAR exemption as any pro-rata STAR exemption amount would not reduce the next year levy as instructed in RPTL 520.

In summary, by delaying this transition one assessment year, the local assessment community can help get the word out to the property tax paying public. If this legislation were to be implemented in the current year, ~90,000 denial letters across New York State would have to be mailed to property owners for exemptions that were already granted and whose escrow accounts/personal property tax budgets were already taken into account.

If you have any questions regarding these comments, please do not hesitate to contact me.

Sincerely,

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Jay Franklin

President NYS Association of County Directors of Real Property Tax Services **Director of Assessment Tompkins County**

(607) 274-5517

Cc: **Tompkins County Legislature**

New York Association of Counties, Mr Stephen J. Acquario New York State Department of Taxation and Finance, Mr Kenneth Adams New York State Office of Real Property Tax Services, Ms Susan Savage

Senator Michael F. Nozzolio

Senator Tom F. O'Mara

Assemblywoman Barbara Lifton

New York Banker's Association, Ms Roberta B. Kotkin (via email)

IBANYS, Mr John Witkowski (via email)

New York Mortgage Bankers Assocations, Ms Marianne Collins

Renewal Process

Went out for an RFP with all competitive Health Insurance Carriers:

- -Empire (current)
- -Blue Shield (received quote)
- -MVP (declined quote)
- -CDPHP (received quote)
- -Emblem (received quote)
- -Aetna (declined to quote)

Went out out for RFP for Dental with all competitive Dental Insurance Carriers:

- -Delta (current)
- -Empire (received quote)
- -Blue Shield (declined-not competitive)
- -Metlife (received quote)
- -Guardian (received quote)

Steps:

- 1.) Collect all Benefit and claims data (High claimants, Enrollment, Detailed Medical & RX History)
- 2.) Produce census off our database to supply to all carriers
- 3.) RFP all available Health, Dental and Medicare providers (Have long discussions with all regarding benefits, plan designs, claims, history, etc.)
- 4.) Analyze all claims data and note key hot points for all RFP discussions
- 5.) Negotiate rates, benefits and plan designs with all carriers
- 6.) Meet with Board and Unions to finalize plans
- 7.) Set up Open Enrollment meetings (Rooms, Carriers, do all mailings for Active, Retired and MA eligible's)
- 8.) Send out all COBRA and Retiree mailings and notifications
- 9.) Staff all meetings and answer all questions via phone and meetings
- 10.) Process all applications through carriers and Washington County database
- 11.) Make sure cards go out and transition is smooth for employees.
- 12.) Continue to answer questions related to benefits, claims, etc.

Timeline:

February: RFP process started and claims and reporting received.

March: Renewal received from Empire and final negotiations. Meet with Board and/or unions to finalize plan design.

April: Finalize plans with Board, unions and carriers and set up open enrollment meetings.

End of April: Have all open enrollment meetings complete, applications in, system updated, coupons sent to all retirees and COBRA and payroll deductions complete.

May: All cards distributed. Answer all employee questions, etc.

WASHINGTON COUNTY TREASURER SALES TAX RECAP FOR THE PERIOD 1/1/2013-12/31/2015

	2013]	2014	 I	2015	1	
Budget:	\$17,250,000.00	Budget:	\$17,750,000.00	Budget:	\$18,650,000.00		
Date	Amount	Date	Amount	Date	Amount	(Under)/Over Prior Year	(Under)/Over Year-to-Date
2/6/2013		2/6/2014	\$995,094.83	2/6/2015	\$1,145,238.10	\$150,143.27	\$150,143.27
2/12/2013	\$271,579.26 \$1,241,682.88	2/13/2014	\$322,790.05 \$1,317,884.88	2/13/2015	\$331,683.48 \$1,476,921.58	\$8,893.43	\$159,036.70
3/0/2042		0/0/0044		0.00.004.=			
3/6/2013 3/13/2013	\$224,400.10	3/6/2014 3/13/2014	\$856,007.55 \$251,942.47	3/6/2015 3/13/2015	\$935,061.44	\$79,053.89	\$238,090.59
	\$2,310,015.37		\$2,425,834.90	· . ·	\$2,411,983.02		
4/5/2013 4/15/2013	\$1,077,220.87 \$1,144,974.20	4/7/2014 4/14/2014	\$1,101,445.21 \$781,294.55	4/6/2015 4/13/2015			
	\$4,532,210.44	7/17/2017	\$4,308,574.66	4/10/2010	\$2,411,983.02		
5/6/2013		5/6/2014	\$1,056,688.09	5/6/2015			
5/13/2013	\$282,480.76 \$5,801,379.56	5/13/2014	\$461,874.28 \$5,827,137.03	5/13/2015	\$2,411,983.02		
6/6/2013		6/6/2014	\$1,062,883.66	6/8/2015			
6/13/2013	\$272,946.87	6/13/2014	\$285,274.69	6/12/2015			
6/28/2013 7/1/2013	\$552,000.00 \$696,876.03	6/30/2014 7/1/2014	\$558,000.00 \$738,936.58	6/30/2015 7/1/2015			
	\$8,298,395.48		\$8,472,231.96		\$2,411,983.02		
7/15/2013	\$1,033,333.12	7/14/2014	\$915,241.27	7/13/2015			
	\$9,331,728.60		\$9,387,473.23		\$2,411,983.02		1
8/6/2013 8/13/2013	\$1,162,346.99 \$305,572.09	8/6/2014 8/13/2014	\$1,252,452.72 \$313,815.69	8/6/2015 8/13/2015	1. 1. 1. 1. 1.		
	\$10,799,647.68		\$10,953,741.64		\$2,411,983.02		
9/6/2013	\$1,160,582.26	9/8/2014	\$1,245,559.72	9/8/2015			
9/13/2013	\$339,853.74 \$12,300,083.68	9/15/2014	\$375,967.99 \$12,575,269.35	9/14/2015	\$2,411,983.02	.*	
10/7/2013	\$1,140,547.16	10/6/2014	\$1,190,461.95	10/6/2015			
10/15/2013		10/14/2014		10/13/2015			
44/0/0040		441040044		* :	Ψ2,411,903.U2		
11/6/2013 11/13/2013	\$1,076,882.53 \$260,144.48	11/6/2014 11/13/2014	\$1,203,837.22 \$272,159.91	11/6/2015 11/13/2015			
	\$15,658,972.35		\$16,267,161.35		\$2,411,983.02		
12/6/2013 12/13/2013	\$1,087,448.68 \$228,969.60	12/8/2014 12/15/2014	\$1,205,980.11 \$330.804.40	12/7/2015 12/14/2015			
12/31/2013	\$485,000.00	12/31/2014	\$339,804.40 \$490,000.00	12/31/2015			
1/2/2014	\$580,184.74 \$18,040,575.37	1/2/2015	\$646,529.95 \$18,949,475.81	1/4/2015	\$2,411,983.02		
1/13/2014	\$1,311,637.89	1/13/2015	\$739,616.29	1/13/2016			
	\$19,352,213.26		\$19,689,092.10		\$2,411,983.02		
	\$19,352,213.26		\$19,689,092.10		\$2,411,983.02		
	(\$2,102,213.26)		(\$1,939,092.10)	The state of the s	\$16,238,016.98		
	(ΨΣ, (ΘΣ,Σ 10.20)		(ψ1,939,092.10)		Ψ10,230,010.88		

Matt Hicks - Granville Town Supervisor

From:

"Al Nolette" <anolette@co.washington.ny.us>

To:

"Matt Hicks - Granville Town Supervisor" <granvillesupervisor@roadrunner.com>

Sent:

Monday, January 26, 2015 10:30 AM

Subject:

Re: \$\$

Matt,

The first distribution was 2007 and it has been a flat 1 million since then.

Sales tax history listed below:

VE AD	DUDCETED	A COTTIAI	VARIANCE
	BUDGETED	ACTUAL	VARIANCE
1988	,- -,,		\$1,867,001.41
1989	\$7,000,000.00	\$8,533,723.86	\$1,533,723.86
1990	\$7,600,000.00	\$8,267,175.58	\$667,175.58
1991	\$8,000,000.00	\$8,224,334.28	\$224,334.28
1992	\$8,100,000.00	\$8,588,684.51	\$488,684.51
1993	\$7,950,000.00	\$8,867,764.88	\$917,764.88
1994	\$8,250,000.00	\$9,435,823.14	\$1,185,823.14
1995	\$8,500,000.00	\$8,845,486.27	\$345,486.27
1996	\$8,800,000.00	\$9,567,891.28	\$767,891.28
1997	\$9,100,000.00	\$9,696,666.65	\$596,666.65
1998	\$9,400,000.00	\$10,207,740.38	\$807,740.38
1999	\$9,822,000.00	\$11,410,451.38	\$1,588,451.38
2000	\$10,433,680.00	\$12,278,492.92	\$1,844,812.92
2001	\$11,400,000.00	\$11,744,190.53	\$344,190.53
2002	\$11,900,000.00	\$13,175,659.01	\$1,275,659.01
2003	\$12,300,000.00	\$13,093,303.74	\$793,303.74
2004	\$12,600,000.00	\$14,461,235.35	\$1,861,235.35
2005	\$14,529,300.00	\$14,886,036.70	\$356,736.70
2006	\$15,325,000.00	\$15,487,948.68	\$162,948.68
2007	\$16,200,000.00	\$16,685,006.82	\$485,006.82
2008	\$16,696,676.00	\$17,765,882.76	\$1,069,206.76
2009	\$17,200,000.00	\$15,987,127.67	-\$1,212,872.33
2010	\$17,000,000.00	\$16,132,985.49	-\$867,014.51
201	\$15,900,000.00	\$17,144,924.70	\$1,244,924.70
2012	\$16,750,000.00	\$18,096,469.83	\$1,346,469.83
2013	\$17,250,000.00	\$19,352,213.26	\$2,102,213.26
2014	\$17,750,000.00	\$19,689,092.10	\$1,939,092.10

On Mon, Jan 26, 2015 at 9:53 AM, Matt Hicks - Granville Town Supervisor < granvillesupervisor@roadrunner.com > wrote:
Al -

If you get a chance -

When did the County first distribute the \$1M to the towns/villages? How much was the sales tax at that point?

Can I get a printout of the sales tax 2000 to 2014 as well as the budgeted amounts for those years?

is the \$1M always been a lump sum? Has it ever been indexed to anything. Was it ever less than \$1M?

Matt

2015 SALES TAX DISTRIBUTION WORKSHEET

	Population Per	% of	Cencus	Equalized	% of	Assessment	Total				
Town	Per 2010	Total	Allocation	Assessed	Total	Allocation	Distribution	1st	2nd	3rd	f
	Census							Quarter	Quarter	_	Quarter
Argyle	3,599			\$256,613,731			\$55,134.73	\$13,783.68	\$13,783.68	\$13,783.68	\$13,783.69
Cambridge	1,707	2.81%	637	\$155,583,358			\$29,512.37	\$7,378.10	\$7,378.09	\$7,378.09	\$7,378.09
Dresden	652		\$5,373.24	\$287,052,170			\$33,866.68	\$8,466.67	\$8,466.67	\$8,466.67	\$8,466.67
Easton	2,233			\$255,969,777			\$43,812.44		\$10,953.11	\$10,953.11	\$10,953.11
Fort Ann	3,626	2.98%							\$22,592.77	\$22,592.77	\$22,592.77
Fort Edward	3,558								\$12,643.35	\$12,643.35	\$12,643.35
Granville	4,623		\$38,098.53		4.96%		İ	\$15,720.86	\$15,720.87	\$15,720.87	\$15,720.87
Greenwich	3,816								\$15,777.78	\$15,777,79	\$15,777.79
Hampton	938		\$7,730.21	\$67,341,911		\$6,684.51			\$3,603.68	\$3,603.68	\$3,603.68
Hartford	2,269		69	\$152,855,463		\$15,172.77			\$8,468.00		\$8,467.99
Hebron	1,853	3.05%		\$197,506,376		\$19,604.92		\$8,718.96	\$8,718.95		\$8,718.95
Jackson	1,800	2.97%		\$198,815,157		\$19,734.84		\$8,642.23	\$8,642.24		\$8,642.24
Kingsbury	6,638				7.29%			\$22,794.94	\$22,794.93	\$22,794.93	\$22,794.93
Putnam	609			\$289,585,249	5.75%			\$8,440.93	\$8,440.94	\$8,440.94	\$8,440.94
Salem	2,044			\$168,307,263	3.34%			\$8,387.01	\$8,387.01	\$8,387.01	\$8,387.01
White Creek	2,075		\$17,097.79	\$137,700,065	2.73%			\$7,691.56	\$7,691.55	\$7,691.55	\$7,691.55
Whitehall	2,126			\$105,057,068	2.09%	\$10,428.20	\$27,953.02	\$6,988.25	\$6,988.26	\$6,988.26	\$6,988.25
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	Population	% of	Cencus	Equalized	% of	Assessment	Total				
Village	pased on	Total	Allocation	Assessed	Total	Allocation	Distribution		2nd		#
	% passasse			Valuation		,	_		Quarter		Quarter
Argyle	183	0:30%	\$1,505.42	\$12,881,891	0.26%	\$1,278.69	\$2,784.11	\$696.03	\$696.03	\$696.03	\$696.02
Cambridge (c)	314	0.52%	\$2,586.59	\$28,451,842	%95.0	\$2,824.19	\$5,410.78	\$1,352.69	\$1,352.69	\$1,352.70	\$1,352.70
Cambridge (WC)	1281	2.11%	\$10,559.58	\$85,585,269		\$8,495.38	\$19,054.96	\$4,763.74	\$4,763.74	\$4,763.74	\$4,763.74
Fort Ann	131	0.22%	\$1,080.58	\$22,102,290	0.44%	\$2,193.92	\$3,274.50	\$818.63	\$818.63	\$818.62	\$818.62
Fort Edward	2701	4.45%	\$22,262.57	\$162,126,627	3.22%	\$16,093.05	\$38,355.62	\$9,588.90	\$9,588.90	\$9,588.91	\$9,588.91
Granville	2046	3.37%	\$16,861.84	\$110,821,820	2.20%	\$11,000.42	\$27,862.26	\$6,965.56	\$6,965.56	\$6,965.57	\$6,965.57
Greenwich(G)	1126	1.86%		\$91,543,152	1.82%	\$9,086.78	\$18,364.59	\$4,591.15	\$4,591.15	\$4,591.15	\$4,591.14
Greenwich (E)	103		\$847.06	\$11,641,072		\$1,155.52	\$2,002.58	\$500.65	\$500.65	\$500.64	\$500.64
Hudson Falls	6033		\$49,716.20	\$331,107,447		\$32,866.46	\$82,582.66	\$20,645.66	\$20,645.66		\$20,645.67
Salem	671			\$54,882,318	1.09%	\$5,447.74	\$10,981.02	\$2,745.26	\$2,745.26	\$2,745.24	\$2,745.26
Whitehall	1916	3.16%		\$94,027,769		\$9,333.42	\$25,119.40	\$6,279.85	\$6,279.85		\$6,279.85

County	Recipients of Colored	Colliny	Cities that Pre-empt	Summary of Sharing Agreements and Atrangements
Albany		4.00%		<u>All 4.00%</u> : The County retains 60% and distributes 40% to the cities and towns on the basis of published decennial census population figures. Within the towns of Coeymans and Colonie, the town total is divided between the town and the villages on the basis of property value, per signed agreements. Within the Town of Green Island, the town total is divided between the Town of Green Island (10%) and the coterminous Village of Green Island (90%) per signed agreement. Within the Towns of New Scotland and Guilderland, the town total is divided between towns and villages based on population by agreement within the town.
Allegany	County retains 100%	4.50%		W/A.
Вгоате	City Town Village	4.00%		First 3.00%: The County retains 50% and distributes 50% to cities, towns and villages based on population. Starting in the first quarter of 2011, any growth in sales tax revenue from the previous year is shared with municipalities only up to a certain percentage (the cap) for the subsequent four years (0.5% in 2011, 1.0% in 2012, 1.5% in 2013 and 2.0% in 2014 and thereafter). Beginning in 2013, 10% of the sales tax collected that exceeded the cap of the municipality's share of the 3% was distributed to municipalities based on population. In 2014, 20% of the sales tax collected that exceeded the cap of the municipalities.
Cattaraugus	Town Village	4.00%	Olean Salamanca	First 3.00%: The County retains 50% and distributes 50% to towns and villages, based on taxable property value. Additional 1.00%: Retained by the County.
Cayuga	Town Village	4.00%	Aubum	<u>All 4.00%</u> : The County retains 50% and distributes 50% to towns and villages based on taxable property value.
Chautauqua	City Town Village	3.50%		First 3.00%: The County retains 50% and the remaining 50% is divided between cities and towns based on population, one half of that part going to towns is distributed among them by property value and the other half distributed by population, with villages receiving a share from the town distributions based on property value. Additional 0.50%: The County retains 70% and the cities, towns and villages receive 30% based on population.
Chemung	City Town Village	4.00%		First 3.00%: The County will retain 50% in 2014, 57.5% in 2015, 60.2% in 2016, 63.3% in 2017, and 65.6% in 2018. The remainder is distributed to the City of Elmira and towns based on proportion of population to the County as a whole multiplied by agreed upon percentages for the city and the towns. Additional 1.00%: Retained by the County.
Chenango	Town Village	4.00%	Norwich	First 3.00%: The County retains 50% and distributes the remaining 50% to towns and villages based on property value. Additional 1.00%: Retained by the County and dedicated to construction, operations and maintenance, and debt service for a county public safety building.
Clinton	City Town Village	4.00%		First 3.00%: Up to \$27.1 million, the County retains 55% and distributes 45% to all other municipalities. Over \$27.1 million, the County retains 65% and distributes 35% to municipalities. Distributions to the City of Plattsburgh are based on population; distributions among towns and villages are based on property value. Additional 1.00%: Retained by the County.
Columbia	City Town Village	4.00%		All 4.00%: The County retains 70% and distributes the remaining 30% as follows: 88.1% to the Towns and 11.9% to the City of Hudson based on share of population from the latest census. Village distribution is based on their share of property value in their respective towns. The County, per agreement with the City of Hudson, pays the city an additional 0.84% from the County share.

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	(Country)	Recipients of County	Commy		Summary of Sharing Agreements and Arrangements
	Cortland	Distribution City Town Village	4.00%		All 4.00%: The County retains enough to make debt and lease payments for the new Interoperable Communications System. From the remainder, the shares going to the County, City of Cortland, towns and villages then changes each year of the agreement (from 2013 to 2018). The County share increases from 52% to 53.5%, the City share declines from 18.24% to 17.615%, the town
	Delaware	County retains 100%	4.00%		and village state declines from 29.70% to 28.685%. N/A.
	Dutchess*	City Town Village	3.75%		All 3.75%: The County distributes a total of \$25M to the cities, towns and villages. The City of Poughkeepsie receives 38 percent of those funds (\$9.6m) and the City of Beacon receives 17 percent (\$4.3m). The County allocates 45 percent (\$1.3) to towns and villages, with allocations to towns based on population. Villages receive a portion of the town share determined by their share of the full valuation of real property in the entire town. The cities, towns and villages collectively receive a total of 18.453% of annual growth in sales tax, with growth being based on collections realized compared to the base year of 2012.
	Erie	City, Town, Village, School District, Niagara Frontier Transportation Authority	4.75%		First 3.00%: The County retains 35.3055% (of which the Niagara Frontier Transportation Authority receives 4.1666% leaving the County with 31.1389%); 10.0087% is distributed to the cities of Buffalo, Lackawanna and Tonawanda on the basis of population; 25.6858% is divided among the cities of Buffalo, Lackawanna and Tonawanda and the towns on the basis of population and property value, and villages receive a portion of the town share based on property value; 29% is divided among all the school districts with territory in the County on the basis of average daily attendance. The cities of Lackawanna and Tonawanda are guaranteed an annual minimum of \$1,172,706 and \$1,534,671, respectively. Additional 1.00%: \$12.5 million is distributed to cities, towns and villages on the basis of property value. Remainder is retained by the County. Last 0.75%: Retained by the County.
	Essex	Town	4.00%		First 3.75%: Retained by County. Next 0.25%: Shared with towns based on population and property value, starting January 1, 2013 (approximately \$1.5 million).
	Franklin	County retains 100%	4.00%		N/A.
	Fulton	Town Village	4.00%	Gloversville Johnstown	All 4.00%: The County retains 50%, and distributes 50% to towns and villages based on property value.
	Genesee	City Town Village	4.00%		All 4.00%: The County retains 50%, and distributes 16% to the City of Batavia, and 34% to towns and villages based on property value.
	Greene	County retains 100%	4.00%		N/A.
	Hamitton	County retains 100%	4.00%		N/A.
	Herkimer	City Town Village	4.25%		First 3.00%: The County retains 62.24%, the City of Little Falls receives 4.43%, and 33.33% is distributed to towns and villages based on population and property value. Additional 1.25%: Retained by County for Medicaid and a new iail.
	Jefferson	City Town Village	3.75%		All 3.75%: The County retains 47%, the City of Watertown receives 24%, and 29% is distributed to the towns and villages based on property value.
	Lewis	County retains 100%	4.00%		N/A.
*	Livingston	Town Village	4.00%		First 3.00%: The County retains 93.33% and distributes 6.67% to towns and villages based on property value and population. Additional 1.00%: Retained by the County to offset Medicaid expenses.

Country	Recipients of County Distribution	County Rate	Cities that Pre-empt	Summary of Sharing Agreements and Arrangements
Madison	Town Village	4.00%	Oneida	All 4.00%: The County retains 50% and distributes 50% to towns and villages based on property value.
Monroe	City Town Village School district	4.00%		First 3.00%: Morin/Ryan Act distribution: Base is 1985 distribution where the City of Rochester received a share based on population after the county retained 25%, the City then gets 50% of post 1985 growth, capped at 35.63% of total. One-third of remainder goes to suburban school districts, two-thirds to towns and villages based half on population and half on property value. Schools and villages (not towns) are held harmless to the amount under the pre-1985 calculations; any additional needed comes out of the county share. Additional 1.00%: Schools receive 5% based on enrollment, towns receive 3% based on population, villages receive 1.25% based on population. The remaining 90.75% is divided between the City of Rochester and the County shares are equal. Morin/Ryan Act. The City and County shares are equal.
Montgomery	City Town Village	4.00%		First 3.00%: The County retains 50%, and distributes 15% to the City of Amsterdam, and 35% to towns and villages based on property value. Additional 1.00%: County retains 80%, the City of Amsterdam receives 18% and towns and villages receive 2% based on property value.
Nassau*	City Town Village	4.25%		First 3.00%: Retained by County. Next 0.75%: The County distributes one-third to fund a local government assistance program for the three towns and two cities within the County. The assistance is distributed quarterly, on a per capita basis, based on the most recent decennial census. Villages also receive assistance, in an amount not to exceed one-sixth of the 0.75% remaining after the towns and cities have received their funding. In 2008, the villages received a lump sum amount of \$1,250,000 which was distributed on a per capita basis. Final 0.50%: Retained by County.
Niagara	City Town Village	4.00%	·	First 3.00%: The County retains 47%, distributes 1.6% to E-911 and 51.4% to cities, towns and villages. Cities and towns receive shares based on population. Villages receive a portion of the town share based on their proportion of the town's real property values, except Somerset. Somerset receives its share based its proportion of population within the town. Additional 1.00%: Retained by the County to support Medicaid expenses.
Oneida	City Town Village	4.75%	Rome Utica	First 3.00%. County retains 50%, Cities of Utica and Rome each pre-empt 50% of the amount collected within their borders; County distributes 50% of the amount collected outside of those cities to its towns and villages and the city of Sherrill, based on property value. Next 1.00%: Of the amount collected within the cities of Utica and Rome, each city receives 50% of the amount (not pre-empted) and the County retains the other 50%. Of the amount collected outside the cities, the City of Sherrill gets a share based on population and \$1.5 million is distributed to the towns and villages based on population, and the county retains the balance. Final 0.75%: Retained by the county.
Onondaga	City Town Village School district	4.00%		All 4.00%: Agreement adopted in 2010 which covers the years 2011 to 2020. The County's share increases from about 69.1% in 2011 to about 74.9% in 2020. The City of Syracuse's share increases from about 19.5% in 2011 to about 24.4% in 2020. The towns' share was 8.5% in 2011, and they were phased out of all sharing from 2013 to the end of the agreement. The school districts' share was 2.9% in 2011, and phases down to about 0.7% in 2016 through 2020.

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County	Recipients of Co. County Distribution	Soum P. Rate	Onlos that Presente	Summary of Sharing Agreements and Arrangements
Ontario	City Town Village	3.50%		First 3.00%: The County retains 50% and distributes 50% to cities, towns and villages based on half on population and half on property value. Assuming countywide sales tax collections increase, the County will see to it that towns receive at least as much sales tax revenue as they did in 2004. Next 0.125%: Entire proceeds distributed to cities, towns and villages as above. Starting in 2008, \$100,000 of this 0.125% would be set aside annually to be split between the Cities of Canandaigua and Geneva; this amount will increase \$50,000 each year through the end of the agreement in 2015. Last 0.375%: Retained by County.
Orange*	City Town Village	3.75%		All 3.75%: The County keeps 73.616% and distributes 26.384% to cities, towns, and villages. The three cities receive 32.525% of the 26.384% broken down as follows: Newburgh 43.995%, Middletown 40.841%, and Port Jervis 15.164%. The towns and villages receive 67.475% of the 26.384% based on population, except for the Village of Highland Falls, which are based on the ratio of property value to entire Town of Highland.
Orleans	Town Village	4.00%		First 3.00%: The County retains 77.7811%, and distributes the remainder to towns and villages based on population and property value-subject to a cap of \$1,366,671. The balance goes to the County. Additional 1.00%: Retained by the County.
Oswego	City Town Village	4.00%	Oswego	All 4.00%: Up to \$10 million annually. The County retains 80% and distributes 20% to towns and villages based on population. Over \$10 million annually: The County retains 90% and distributes 10% to towns and villages based on population. The City of Fulton receives \$508,000 a month—the amount it had received historically when it pre-empted—and when total collections are over \$34 million annually, the City participates in the 10% share above, based on population.
Otsego	City Town Village	4.00%		All 4.00%: The County retains 76%, distributes 12% to towns and villages (based on property value) and 12% to the City of Oneonta.
Putnam*	County retains 100%	4.00%		N/A.
Rensselaer	City Town Village	4.00%		All 4.00%: The County retains approximately 65.8% and distributes 19.6% to the City of Troy, 2.9% to the City of Rensselaer, and 11.5% plus an additional 3.5% of any distributions that exceed a base amount (1999 collections) to towns and villages based on property value.
Rockiand⁴	Town Village	4.000%		First 3.75%: Retained by county. Next 0.125%: Distributed to towns and villages based on population. Final 0.125%: Distributed to town and villages with police departments based on number of police officers.
St. Lawrence	City Town Village	4.00%		First 3.00%: The County retains 50% and distributes 6.437389% to the City of Ogdensburg. The remaining 43.562611% is distributed to towns and villages based on property value and population. Next 1.00%: The County retains 83.562611% and distributes 6.437389% to the City of Ogdensburg. The remaining 10% is distributed to towns and villages based on property value and population.
Saratoga	City Town Village	3.00%	Saratoga Springs	All 3.00%: The County distributes 50% to the City of Mechanicville, towns and villages based on property value. The remaining 50% is retained by the County, except for \$3 million distributed to cities (including Saratoga Springs), towns and villages by population, plus \$542,000 additional for the City of Mechanicville and \$60,000 for the Town of Milton.

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12/1/2012 - 11/30/2013: The County allocated \$11.7 million to the City of Schenectady. The County allocated \$7.8 million to the area of the County outside of the City, with the County retaining the remainder. 12/1/2013 - 11/30/2020: The County will allocate annually to the City of Schenectady the same percentage of the net onliverable from the 28, so, it sid for the posited 12/1/2013 - 11/2
Outside the City will continue to receive \$7.8 million with the balance retained by the County. Next 0.50%: Metroplex (70%), towns and villages (30%). Distribution of the 30% to towns and villages is based on population in accordance with latest decennial federal Census. Final 0.50%: Retained by County.
4.00% The County retains 95% and distributes 5% to towns and villages, based on property value.
4.00% All 4.00%: The County retains 75% and distributes 25% to towns and villages, based on property value.
4.00% N/A.
4.00% Corning Additional 1.00%: The County retains 50% and distributes 50% of collections outside of the cities to towns and villages, based on property value. Corning Additional 1.00%: For 2013, the cities of Corning and Homell each received \$740,000 and the towns and villages shared \$750,000 based on property value. This amount increased to \$765,000 each for the 2 cities in 2014 but everything else remained the same. The County retained the balance for both years. This part of the sharing agreement will be renegotiated for future years.
4.25% Set negotiated amount is shared with each town and village with a separate police department (\$6,588,343 in 2013). Balance is retained by County.
4.00% N/A.
4.00% Eirst 3.00%: The County retains 67% and distributes 33% to towns and villages based on population and property value, respectively. Additional 1.00%: Retained by the County, 50% for capital fund, 50% for general fund.
4.00% Ithaca Additional 1.00%: The County retains 50%, and distributes 50% to towns and villages based on population. Additional 1.00%: The County retains 75%, and distributes 25% to the City of Ithaca, towns and villages.
4.00% All 4.00%: The County retains 85.50%, distributes 11.50% to the City of Kingston and 3% to towns based on property value.
3.00% Glens Falls value. The County retains 50% and distributes 50% to towns and villages, based on property Glens Falls walue. The County also has an agreement (signed in 2004) to pay Glens Falls 2% of the County share on a quarterly basis. This payment is in addition to the City's pre-empted 1.5%.
3.00% Ali 3.00%: \$1 million is shared with towns and villages based on population and property value. Balance is retained by County.
All 4.06%: The County retains 50% and distributes 33% to school districts and 17% to towns. Distributions to school districts are based on average daily attendance. Distributions to towns are based on population. Where there is a village within the township, a distribution is made between the town and village based on property value. The school districts are capped at a maximum distribution of \$5.4 million. Balance is retained by the County.

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County	Recipients of County - Biseli Builon	county (Fate	unty Closs that are Dre-Emot	Summary of Sharing Agreements and Arrangements
Westchester*	City Town Village School district	3.00%	Mount Vernon Next 1.5 New Rochelle and Pee White Plains County Yonkers Next 0.5 Peekskill	Mount Vernon Next 1.50%: Retained by County. Mount Vernon Next 1.00%: County retains 33.33% and distributes 50% to towns, villages, and the cities of Rye New Rochelle and Peekskill based on population, and 16.67% to school districts based on population within the Volker Plains County. Yonkers Next 0.50%: County retains 70% and distributes 20% to towns, villages, and the cities of Rye and Peekskill based on population, and 10% to school districts based on population within the county.
Wyoming	County retains 100%	4.00%		N/A.
Yates	County retains 100%	4.00%		N/A.
* County tax re	ate does not include	0.375% fc	x the Metropolita	* County tax rate does not include 0.375% for the Metropolitan Commuter Transportation District.
The sharing ac	The sharing agreement descriptions ar	ins are basi	ed on informatio	e based on information that is provided by the counties involved.

WASHINGTON COUNTY SALES TAX

- Distribute Sales Tax on the same percentage as started in 2007 Approx \$15.5M with a \$1M payout = .0645 or 6.45 % If sales tax were \$20M, distribution would be approx \$1.3M or an increase of 30% to each town/village. Keep the same % going forward?
- 2) Create levels at which the sales tax distribution would be increased For example:

For sales tax up to \$15M – Distribute \$1M

For sales tax \$15M to \$17.5M – Distribute \$1.1M (or some other amount)

For sales tax \$17.5M to \$20M – Distribute \$1.2M

For sales tax \$20M to \$22.5M – Distribute \$1.3M

".......

3) Distribute any additional amount over the budgeted amount
If sales tax is the same as budgeted amount, Distribute \$1M
If sales tax is more than budgeted amount, distribute 10% of the difference in addition to the \$1M

If sales tax is less than budgeted amount, continue to distribute \$1M For example, last year, sales tax was approx. \$2M over budget so an additional \$200K distributed to towns/villages.

Or a different % could be used

All additional distributions would be made in the following year. Ex. Late in 2015, the County had a rough idea on what the sales tax might end up for the year or at least that there would be an increase over the previous year and over budget. Towns/Villages could use that to factor into their budgets for the following year.